



Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 537.04.19301 *Repealed June 30, 2000*

CONVERSION DATE: July 1, 1998

EFFECTIVE DATE FOR CLAIMING MATC CREDITS

Issued March 11, 1988

Repealed June 30, 2000

-20-19301 (Rule 19301) at Part 4, subsection (f) provides that credits other than those for in-state manufacturers who sell outside this state may be taken on and after August 12, 1987. This was the effective date of state legislation which created such other credits. However, the State Supreme Court decision in Tyler Pipe Industries, Inc. v. Department of Revenue, 109 Wn.2d 878 (1988), which ruled that tax refunds need not be made for taxes paid before the U.S. Supreme Court's ruling in Tyler Pipe v. Revenue, 483 U.S. ____ (1987), causes the effective date for taking all credits to be the same. Thus, all credits available under Rule 19301 may be taken for periods on and after June 1, 1987.

This ETB should be attached to Rule 19301 as errata. When Rule 19301 is next revised, this pertinent provision will be formally amended as per this ETB.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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